

Aherin, Rice & Anegon
ATTORNEYS AT LAW

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*Licensed in Idaho, Washington and Oregon

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July 1, 2008

Craig Johnson
GIS Analyst
Technical Support Bureau
Idaho State Tax Commission
800 Park Blvd., Plaza 4
Boise, ID 83722

Dear Mr. Johnson:

RE: Ash Annexation to Central Orchards Sewer District Filed June 4, 2008

Thank you for your letter of June 19, 2008, regarding the above matter. Per the informal agreement we have had with the State Tax Commission over the last several years, we provide the State Tax Commission with a map and amended legal description at the end of each year showing all of the annexations into the Central Orchards Sewer District during the year. That obviously saves a lot of time, expense and money for everyone concerned, especially in a year in which there are a lot of annexations. We have had this agreement with Jason Talbot and many of his predecessors.

With regard to the Lutes Second Addition Plat, I am enclosing a copy of said plat herein.

Thank you for your consideration.

Sincerely,

AHERIN, RICE & ANEGON



Stephen C. Rice
Attorney at Law

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cc: COSD

Daniel Anderson

Patty Weeks

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AHERIN, RICE & ANEGON
Stephen C. Rice
1212 Idaho Street
P.O. Drawer 698
Lewiston, ID 83501-0698
(208) 746-3646
ISB# 1755

PATTY O. WEEKS
CLERK OF THE DIST. COURT
PAMELA SCHNEIDER
DEPUTY

Attorneys for Petitioner

IN THE DISTRICT COURT OF THE SECOND JUDICIAL DISTRICT
OF THE STATE OF IDAHO, IN AND FOR THE COUNTY OF NEZ PERCE

In the Matter of the organization of the
CENTRAL ORCHARDS SEWER
DISTRICT.

NO. 32873

ORDER FOR INCLUSION

STEPHEN C. RICE, counsel for the Central Orchards Sewer District, having filed herein a certified copy of an order of the Board of Directors of the Central Orchards Sewer District dated May 8, 2008, and said order having granted the petition of Duane L. Ash and Charlotte M. Ash, Husband and Wife, for the inclusion of property described in said order within the Central Orchards Sewer District, and there having been filed a certified copy of the petition presented to the Board, and proof of publication of notice, and the Court being fully advised in the premises, finds and concludes:

That the petitioners named in the order of the Board of Directors of the Central Orchards Sewer District dated May 8, 2008, regularly filed with said Board a petition praying for the inclusion of their property described in said petition within the Central Orchards Sewer District; that said petition was duly acknowledged and in all respects executed in accordance with the statutes of the state of Idaho; that subsequent to the filing of said petition the Board made and entered an order directing that a hearing be had upon said petition; that notice of said hearing was duly and regularly given in the manner and form required by law; that upon said hearing, the Board, having heard any and all protests properly submitted to the Board and having duly considered the matter, deeming it in the best interests of the Central Orchards Sewer District, as

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ORDER FOR INCLUSION -- 1

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LEWISTON, IDAHO

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well as the individual petitioners, the Board of Directors duly and regularly entered its order of May 8, 2008.

That a certified copy of said order has been heretofore filed and is by reference made a part hereof as though fully set forth herein; that all of the said proceedings leading up to the inclusion of the property described in said order from the Central Orchards Sewer District having been properly and regularly taken in the manner and form required by the statutes of this state; it appearing that the petitioners named in said order of the Central Orchards Sewer District having not withdrawn their petition for inclusion upon the announcement of the terms and conditions as set forth in said order, pursuant to the laws of the State of Idaho; IT IS THEREFORE ORDERED, ADJUDGED AND DECREED THAT THE PROPERTY AS DESCRIBED IN THE CERTIFIED COPY OF THE ORDER OF THE BOARD OF DIRECTORS OF THE CENTRAL ORCHARDS SEWER DISTRICT DATED MAY 8, 2008, ON FILE HEREIN, BE AND THE SAME IS HEREBY ORDERED TO BE INCLUDED WITHIN THE CENTRAL ORCHARDS SEWER DISTRICT: the description of said property so included is as described in said order of the Board of Directors of the Central Orchards Sewer District and is made a part of this order by reference thereto as though the same had been fully set forth herein.

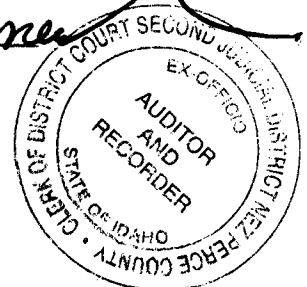
DATED this 4 day of June, 2008.

JEFF M. BRUDIE
District Judge

I, Patty O. Weeks, Clerk of the above entitled Court do hereby certify the foregoing to be a full, true and correct copy of the original Order for Inclusion in the above entitled cause as the same now appears on file and of record in my office.

WITNESS my hand and official seal this 4-08
PATTY O. WEEKS, Clerk

By Arnell S. Chene
Deputy



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BEFORE THE BOARD OF DIRECTORS OF THE
CENTRAL ORCHARDS SEWER DISTRICT

In the Matter of Inclusion of Lands Within the
Above Named Sewer District.

ORDER

THE CENTRAL ORCHARDS SEWER DISTRICT, having been petitioned by Duane L. Ash and Charlotte M. Ash, Husband and Wife, for the inclusion of their property in the said district, and proper notice of said petition and hearing thereon being given pursuant to law and the Board of Directors having duly considered the matter and having heard any and all protests to said petition properly submitted at the hearing on May 8, 2008, at the hour of 7 o'clock p.m., and the Board of Directors of the Central Orchards Sewer District having determined that as a condition of annexation the property of the petitioners shall be assessed according to Idaho Code Section 42-3218 and Central Orchards Sewer District Resolution 89-1, and having duly considered the problems of annexation and the extra costs to the district for said property due to the fact that the property was not in the Central Orchards Sewer District at the time the General Obligation Bond issue was passed to construct sewers, and acknowledging that providing sewer service to said property will be at an increased cost to the district, and the Board of Directors, deeming it in the best interests of the Central Orchards Sewer District, as well as the individual petitioners;

CENTRAL ORCHARDS SEWER DISTRICT BOARD OF DIRECTORS HEREBY
MAKES AND ENTERS ITS ORDER AS FOLLOWS:

That the above-named petitioners, having heretofore filed their petition in writing praying that the real property described therein following their names, be included in the Central Orchards Sewer District, said petition being duly acknowledged and being a part of the records and files of this board, said petitioner should have his petition granted in full and that the real

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property described following their names be included in the boundaries of the Central Orchards Sewer District, to wit:

Duane L. Ash and Charlotte M. Ash, Husband and Wife, owners of the following-described property:

Situate in the County of Nez Perce, State of Idaho, to-wit:

Lying within the NW 1/4 of the NE 1/4 of Section 23, Township 35 North, Range 5 West of the Boise Meridian and more particularly described as:

#124 Lot 11, Block One (1), LUTES SECOND ADDITION to the City of Lewiston, according to the recorded plat thereof, records of Nez Perce County, Idaho.

IT IS HEREBY ORDERED that the owners of the above-described property shall pay the sum of Five Hundred Dollars (\$500) for his property as a condition to being annexed into the Central Orchards Sewer District pursuant to Central Orchards Sewer District Resolution 89-1.

IT IS FURTHER ORDERED that the Secretary of the Board of Directors cause to be filed a certified copy of this Order with the Clerk of the Court of the Second Judicial District of the State of Idaho, in and for the County of Nez Perce, along with a certified copy of the petition of the above-named petitioner and proof of publication and notice, PROVIDED, that if the owners of the aforescribed property withdraws their petition on or before May 22, 2008, pursuant to Idaho Code Section 42-3218(c), said property shall not be included within the boundaries of the Central Orchards Sewer District.

DATED this 8th day of May, 2008.

CENTRAL ORCHARDS SEWER DISTRICT

By S/
~~Jerald W. Berger~~ Jerry L. Northrup
~~Vice~~ Chairman

ATTEST:

S/
Vernon L. Williams
Secretary

I, Secretary of the Central Orchard Sewer District do hereby certify the foregoing to be a full, true and correct copy of the original Order as the same now appears on file and of record in the office of the Central Orchard Sewer District.

WITNESS my hand and official seal this 8th day of

May 2008
Vernon L. Williams
Secretary

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ORDER - 2

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ATTORNEYS AT LAW

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**Licensed in Idaho and Washington

June 5, 2008

Jason Talbot
GIS Analyst Sr.
Technical Support Bureau
State Tax Commission
800 Park Blvd., Plaza IV
Boise, ID 83722

Dear Mr. Talbot:

Re: Central Orchards Sewer District/Ash Annexation

Enclosed herein please find a certified copy of the Order for Inclusion by the District Court in Nez Perce County dated June 4, 2008 and a copy of the Central Orchards Sewer District Order on the property dated May 8, 2008, pursuant to I.C. §63-215. This Order reflects the most recent changes in the legal description of the Central Orchards Sewer District.

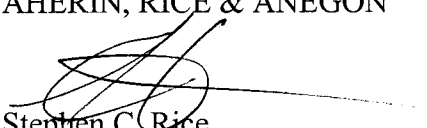
An updated map and legal description of the Central Orchards Sewer District will be provided, per our past agreement at the end of December, 2008.

If you have any questions, please don't hesitate to contact me.

Thank you for your consideration.

Sincerely,

AHERIN, RICE & ANEGON


Stephen C. Rice
Attorney at Law

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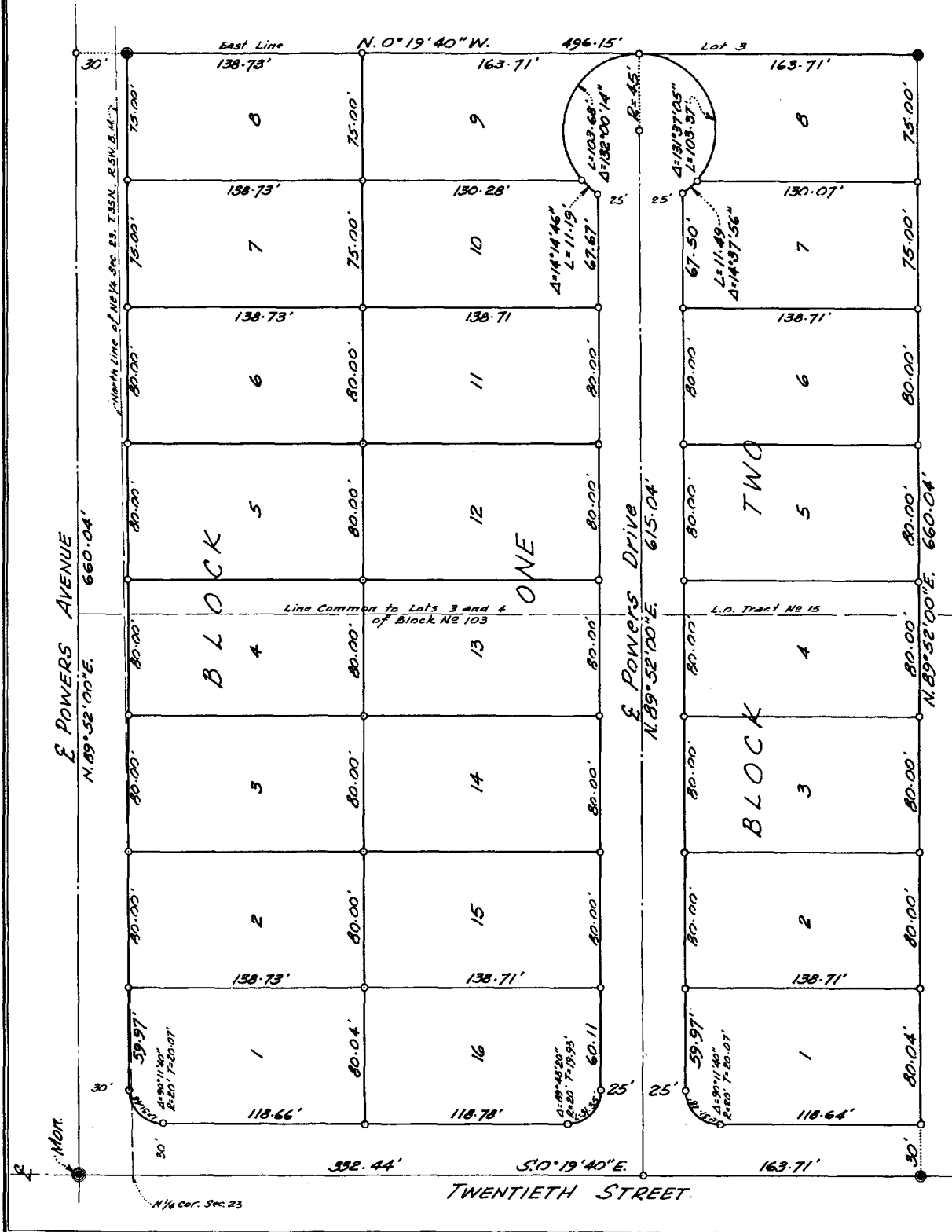
cc: COSD

Legend

- 3/4" x 30" Iron Bar #
- 1/2" x 24" Iron Bar #

Lutes' Second Addition to City of Lewiston

A SUBDIVISION OF A PORTION OF LOTS 3 & 4, BLK. 103, L.O. TRACT NO. 15



PROPERTY DESCRIPTION

The North 496.15 feet of Lots 3 and 4 in Block 103 of Lewiston Orchards Tract No. 15, as shown on the recorded plat thereof, and more particularly described as follows:

Beginning at the brass-capped monument marking the point of intersection of the centerlines of Powers Avenue and Twentieth Street; thence N. 89° 52' 00" E. 660.04 feet along said centerline of Powers Avenue to the northeast corner of said Lot 3; thence S. 0° 19' 40" E. 496.15 feet along the east line of said Lot 3; thence S. 89° 52' 00" W. 660.04 feet to a point of intersection with the said west line of Twentieth Street; thence N. 0° 19' 40" W. 496.15 feet along said Twentieth Street west line to the point of beginning.

OWNER DEDICATION CERTIFICATE

Harry D. Lutes, with William A. Jacobs and Mattie M. Jacobs do hereby certify that they are the owners of the property herein described and plotted and that they intend to include all of the said Property as an addition to the City of Lewiston, Idaho, and to sub-divide same as indicated by this Plat.

Therefore, know all men by these presents, that said owners do hereby dedicate, grant and convey to the City of Lewiston, County of Nez Perce, Idaho, forever, each and all of the lands so shown within LUTES SECOND ADDITION as streets, Alleys, Public Grounds and thoroughfares for the use of the Public as streets, Alleys, Public Grounds and Thoroughfares.

In Witness Whereof, the undersigned have hereunto set their hands and seals this 10th day of April 1974.

Harry D. Lutes
Seal

William A. Jacobs
Seal

Mattie M. Jacobs
Seal

State of Idaho } S.S.
County of Nez Perce }

On this 10th day of April 1974, before me, the undersigned Notary Public, in and for the State of Idaho, personally appeared Harry D. Lutes, William A. Jacobs and Mattie M. Jacobs, known to me to be the persons whose names are subscribed to the foregoing, and acknowledged to me that they executed same.

In Witness Whereof, I have hereunto set my hand and affixed my official seal the first written above.

James P. Lutes
Notary Public - State of Idaho

CITY ENGINEER CERTIFICATE
I hereby certify that I have checked this Plat and Survey, and that they do comply with the requirements of the laws relating thereto and the same are hereby approved.

James H. Matten 5-12-74
City Engineer date

CITY CLERK CERTIFICATE
I hereby certify that this Plat was approved by the Mayor and City Council of Lewiston, Idaho at a meeting held the 13th day of May 1974.
Witness my hand and the official seal of the City of Lewiston, Idaho this 20th day of May 1974.

Sam E. Lister
City Clerk

CITY ATTORNEY CERTIFICATE
I hereby certify the dedications and certifications shown hereon are correct in form.

Malcolm E. Moore May 14, 1974
City Attorney date

COUNTY CLERK CERTIFICATE
I hereby certify that this Plat was approved by the board of Commissioners of Nez Perce County, Idaho, at a meeting held the ___ day of ___ 197__.

County Clerk date

Certificate of Survey

I hereby certify that this instrument represents a survey conducted and property as stated, under my supervision as a registered land surveyor in and for the State of Idaho.

James W. Grow L.S. 749
James W. Grow & Assoc.
101 Thain Road
Lewiston, Idaho
Land Surveys - Subdivisions - Mapping



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